

# 2004 FORM MO-1040 2-D BARCODE INSTRUCTIONS

## IMPORTANT FILING INFORMATION

**This information is for guidance only and does not state the complete law.**

### FILING REQUIREMENTS

You do not have to file a Missouri return if you are not required to file a federal return.

If you are required to file a federal return, you may not have to file a Missouri return if you:

- are a resident and have less than \$1,200 of Missouri adjusted gross income;
- are a nonresident with less than \$600 of Missouri income; or
- have Missouri adjusted gross income less than the amount of your standard deduction plus the exemption amount for your filing status.

**Note:** If you are not required to file a Missouri return, but you received a Form W-2 stating you had Missouri tax withheld, you must file your Missouri return to get a refund of your Missouri withholding. If you are not required to file a Missouri return and you do not anticipate an increase in income, you may change your Form MO W-4 to "exempt" so your employer will not withhold Missouri tax.

### WHEN TO FILE

Calendar year taxpayers must file no later than **April 15, 2005**. Late filing will subject taxpayers to charges for interest and additions to tax. Fiscal year filers must file no later than the 15th day of the fourth month following the close of their taxable year.

### EXTENSION OF TIME TO FILE

You are not required to file an extension if you do not expect to owe additional income tax or if you

anticipate receiving a refund. If you need additional time to file your Missouri income tax return, and do not expect to owe Missouri income tax, you may file an extension by filing Form MO-60, Application for Extension of Time to File. An automatic extension of time to file will be granted until August 15, 2005.

If you receive an extension of time to file your federal income tax return, you will automatically be granted an extension of time to file your Missouri income tax return, provided you do not expect to owe any additional Missouri income tax. Attach a copy of your federal extension (Federal Form 4868 or 2688) with your Missouri income tax return when you file.

If you expect to owe Missouri income tax, file Form MO-60 with your payment by the original due date of the return.

**Remember: An extension of time to file does not extend the time to pay. A 5 percent additions to tax will apply if the tax is not paid by the original return's due date, provided your return is filed by the extension date.**

### LATE FILING AND PAYMENT

Simple interest is charged on all delinquent taxes. The rate will be updated annually and can be found on our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

For timely filed returns, an additions to tax charge of 5 percent (of the unpaid tax) is added if the tax is not paid by the return's due date.

For returns not filed by the due date, an additions to tax of 5 percent per month (of the unpaid tax) is added for each month the return is not filed. The additions to tax cannot exceed 25 percent.

If you are unable to pay the tax owed in full on the due date, you may request a Payment Plan by completing Form 4338, Individual Income Tax Payment Request.

## WHERE TO MAIL YOUR RETURN

**2-D Barcode Returns ONLY:** If you are due a **refund** or have **no amount due**, mail your return and all required attachments to: **Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222**. Non-2-D returns are to be sent to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.

**2-D Barcode Returns ONLY:** If you have a **balance due**, mail your return, payment, and all required attachments to: **Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370**. Non-2-D barcode returns are sent to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

## DOLLARS AND CENTS

Rounding is required on your tax return. Zeros have been placed in the cents columns on your return. For 1 cent through 49 cents, round down to the previous whole dollar amount. For 50 cents through 99 cents, round up to the next whole dollar amount.

*Example: Round \$32.49 down to \$32.00  
Round \$32.50 up to \$33.00*

## REPORT OF CHANGES IN FEDERAL TAXABLE INCOME

When your federal taxable income or federal tax liability is changed as a result of an audit or notification by the Internal Revenue Service, or if you file an amended federal income tax return, you must report such change by filing an amended Missouri income tax return with the Department of Revenue within 90 days of the change. Failure to notify the Department of Revenue properly within the 90 day period extends the statute of limitations to one year after the Department of Revenue becomes aware of such determination either from the Internal Revenue Service or the filing of the amended return. You will be subject to interest and additions to tax charges if you owe additional tax to Missouri.

## AMENDED RETURN

To file an amended individual income tax return, use Form MO-1040. Check the box at the top of

the form. Complete Forms MO-1040 and MO-A, pages 1 and 2, using corrected figures. **Attach all schedules along with a copy of your federal changes and your amended federal return.**

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## FILL-IN FORMS THAT CALCULATE

Access **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)** to enter your tax information and let us do the math for you. No calculation errors means faster processing. Just print, sign, and mail the return.

## MISSOURI RETURN INQUIRY

The Department of Revenue has an individual income tax return inquiry web site. The site is available 24 hours a day to check on the status of your **current year return** and can be accessed by visiting our web site at **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**. The following information is required to obtain the status of the Missouri return: 1) the first social security number on the return; 2) the filing status shown on your return; and 3) the exact amount of the refund or balance due in whole dollars.

For more information and examples (for residents, nonresidents, military personnel, and residents with other state income), visit **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**.

## RESIDENT

A resident is an individual who either 1) maintained a domicile in Missouri or 2) did not maintain a domicile in Missouri but did have permanent living quarters and spent more than 183 days of the taxable year in Missouri.

**Exception:** An individual domiciled in Missouri who did not maintain permanent living quarters in Missouri and did maintain permanent living quarters elsewhere, and spent 30 days or less of the taxable year in Missouri is not a resident.

**Domicile:** The place an individual intends to be his/her permanent home; a place that he/she intends to return to whenever absent. A domicile, once established, continues until the individual moves to a new location with the true intention of making his/her permanent home there. An individual can have only one domicile at a time.

## NONRESIDENT

A nonresident is an individual who does not meet the definition of resident. If required to file, nonresidents with income from another state must use Form MO-NRI to determine income percentages.

## NONRESIDENT ALIEN SPECIAL FILING INSTRUCTIONS

If you do not have a social security number, enter your identifying number in the social security number space provided.

Enter on Form MO-1040, Line 1 the amount from Federal Form 1040NR, Line 34 or Federal Form 1040NR-EZ, Line 10.

### Filing Status

If you marked Box 1 or 2 on the Federal Form 1040NR; or Box 1 on Federal Form 1040NR-EZ, check Box A on Form MO-1040.

If you marked Box 3 or 4 and did not claim your spouse as an exemption on Federal Form 1040NR, check Box D on Form MO-1040.

If you marked Box 3 or 4 and claimed your spouse as an exemption on Federal Form 1040NR, check Box E on Form MO-1040.

If you marked Box 5 on Federal Form 1040NR; or Box 2 on Federal Form 1040NR-EZ, check Box D on Form MO-1040.

If you marked Box 6 on Federal Form 1040NR, check Box G on Form MO-1040.

### Itemized Deductions

Nonresident aliens who are required to itemize their deductions for federal purposes must also itemize deductions on their Missouri return. Please see instructions for Form MO-A, page 17.

### Federal Tax Deduction

Enter on Form MO-1040, Line 10 the amount from Federal Form 1040NR, Line 51 minus Line 41; or the amount from Federal Form 1040NR-EZ, Line 15.

Enter on Form MO-1040, Line 11 the amount from Federal Form 1040NR, Lines 41, 45, and 54.

Attach a complete copy of your federal return and all supporting documentation.

For all other lines of Form MO-1040, see instructions starting on page 5.

## PART-YEAR RESIDENT

A part-year resident is treated as a nonresident. However, a part-year resident may determine tax as a resident for the entire year. A part-year resident may use Form MO-CR to take a credit for taxes paid to another state or Form MO-NRI to determine income percentages.

## MILITARY PERSONNEL

The Soldiers and Sailors Civil Relief Act prevents military personnel from being taxed on military income by any state other than their home of record state.

### **Missouri Home of Record**

If you entered the armed forces in Missouri, your home of record is presumed to be Missouri and you are presumed to be domiciled in Missouri.

### **Missouri Home of Record—Stationed Outside Missouri**

If you: (a) maintained no permanent living quarters in Missouri during the year; (b) maintained permanent living quarters elsewhere; and (c) did not spend more than 30 days of the year in Missouri; you are considered a *nonresident* for tax purposes and your military pay, interest, and dividend income are not taxable to Missouri. Complete Form MO-NRI and attach to Form MO-1040.

If your spouse remains in Missouri while you are stationed outside Missouri, your total income, including your military pay, is taxable to Missouri.

### **Missouri Home of Record—Stationed in Missouri**

If your home of record is Missouri and you are stationed in Missouri due to military orders, all of your income, including your military pay, is taxable to Missouri.

### **Missouri Home of Record—Entering or Leaving the Military**

If you are entering or leaving the military, Missouri is your home of record, and you spend more than 30 days in Missouri, your total income, including your military pay, is taxable to Missouri.

### **Non-Missouri Home of Record—Stationed in Missouri**

The military pay of nonresident military personnel stationed in Missouri due to military orders is not taxable to Missouri. Complete Form MO-NRI only if you or your spouse did not have income, other than military pay, of \$600 or more earned in Missouri (a Missouri return is not required). However, income of \$600 or more earned by you or your spouse in Missouri, other than military pay, is taxable to Missouri. The nonresident military pay should be subtracted from your federal adjusted gross income on Form MO-A, Part 1, Line 7, as an "Other Subtraction." Form MO-NRI should also be completed and attached to Form MO-1040.

## **OTHER STATE INCOME**

You must begin the Form MO-1040 with your total federal adjusted gross income, as reported on your federal return. Lines 1 through 24 of the return are computed as if you are a full-year resident. Tax (Line 24) is computed on all your income, and is then reduced by a resident credit (Line 25), or by a Missouri income percentage (Line 26). The result is a prorated Missouri tax liability (Line 27) based only on the income earned in Missouri.

## **DECLARATION OF ESTIMATED TAX**

Residents and nonresidents are required to make a declaration of estimated tax if their Missouri

estimated tax is expected to be at least \$100. If you are required to make estimated tax payments, you must do so by remitting your tax payment along with Form MO-1040ES, Estimated Tax Declaration for Individuals. Failure to file Form MO-1040ES and make timely payments will result in interest being charged on the underpaid amount.

## **ADDRESS CHANGE**

If you move after filing your return, notify both the post office serving your old address and the **Department of Revenue** of your address change. Address change requests should be mailed to: **Department of Revenue, P.O. Box 2200, Jefferson City, MO 65105-2200**. This will help forward any refund check or correspondence to your new address.

## **COMPOSITE RETURN**

Businesses filing a composite return on behalf of their nonresident partners or shareholders should use Form MO-1040. Attach a schedule listing the name, address, identification number, and amount of each nonresident partner and/or shareholder's income from Missouri sources to Form MO-1040. Write "composite return" at the top of Form MO-1040. Refer to Missouri Regulation 12 CSR 10-2.190 for complete filing instructions.

**Note: The tax rate for a composite return is 6 percent.** For more information, visit [www.dor.mo.gov/tax/business/forms/composite.pdf](http://www.dor.mo.gov/tax/business/forms/composite.pdf).

## **CONSUMER'S USE TAX**

Consumer's use tax is a tax imposed on goods purchased for storage, use, or consumption from out-of-state sellers who are not registered with the state of Missouri to collect tax. Consumer's use tax laws are very similar to sales tax laws.

When you purchase tangible personal property outside the state of Missouri totaling **more than \$2,000** in a calendar year, which Missouri use tax has not been charged and collected by the seller, you are subject to the payment of use tax. See Form 4340, Consumer's Use Tax Return,



included in this book, for more information. **The due date for Form 4340 is April 15, 2005.**

## TAXPAYER BILL OF RIGHTS

To obtain a copy of the *Taxpayer Bill of Rights*, you can access our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax), or call (800) 877-6881.

# FORM MO-1040

## Information to Complete Form MO-1040

### Important: Complete your federal return first.

If you are filing a fiscal year return, indicate the beginning and ending dates on the line provided near the top of Form MO-1040.

### NAME, ADDRESS, ETC.

If all the address information is correct on the preprinted label (if available), attach the label to the Form MO-1040 and print or type your social security number(s) in the spaces provided. If you did not receive a book with a peel-off label, or the label is incorrect, print or type your name(s), address, and social security number(s) in the spaces provided on the return.

If the taxpayer or spouse died in 2004, check the appropriate box and write the date of death after the decedent's first name in the name and address area of the return. If a refund is due to the deceased taxpayer, attach a copy of Federal Form 1310 and death certificate.

Enter your county of residence and the number of the public school district in which you reside. See school district listing on pages 30 and 31. (If you are a nonresident, you should enter 347 for the school district number and "NONR" for the county. If you were a part-year resident, enter the Missouri school district number and county in which you last resided.)

## AGE 65 OR OLDER AND/OR BLIND

If you or your spouse were age **65 or older** or **blind** and qualified for these deductions on your 2004 federal return, check the appropriate boxes.

## 100 PERCENT DISABLED PERSON

You may check the **100 percent disabled** box if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

A claimant is not required to be gainfully employed prior to such disability to qualify for a property tax credit. You may visit [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax) to learn more about the property tax credit claim.

## NON-OBLIGATED SPOUSE

You may check the **non-obligated spouse** box if your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., and you do not want your portion of the refund used to pay the amounts owed by your spouse. The Internal Revenue Service (IRS) is not a state agency and debts owed to the IRS are **excluded** from the non-obligated spouse apportionment.

## FIGURE YOUR MISSOURI ADJUSTED GROSS INCOME

Missouri requires the division of income between spouses. Taxpayers filing a combined return pay less tax by dividing the income between spouses and then determining the tax amount for each person's income.

You must begin your Missouri return with your total federal adjusted gross income, even if you have income from a state other than Missouri.

## LINE 1 — FEDERAL ADJUSTED GROSS INCOME

If your filing status is “**married filing combined**” and both spouses are reporting income, use the worksheet below to split income between you and your spouse. The combined income for you and your spouse must equal the total federal adjusted gross income you reported on your federal return. For **all other filing statuses**, use the chart below to determine your Federal Adjusted Gross Income.

FEDERAL FORM	LINE
Federal Form 1040	Line 36
Federal Form 1040A	Line 21
Federal Form 1040EZ	Line 4
Federal Telefile	Line I

**If you include loss(es) of \$1,000 or more on Line 1, you must attach a copy of Federal Form 1040 (pages 1 and 2).**

## Missouri Modifications

*Before completing Lines 2, 3, and 4, read the Information to Complete Form MO-A, Part 1, page 17.*

## LINE 2 — TOTAL ADDITIONS

Enter the total additions amount from Form MO-A, Part 1, Line 4.

## LINE 4 — TOTAL SUBTRACTIONS

Enter the total subtractions amount from Form MO-A, Part 1, Line 10.

### WORKSHEET FOR LINE 1 — Instructions for Completing the Adjusted Gross Income Worksheet

Missouri law requires a combined return for spouses filing together. A combined return means taxpayers are required to split their total federal adjusted gross income (including other state income) between spouses when beginning the Missouri return.

Splitting the income can be as easy as adding up your separate Form W-2s and 1099s. Or it may require more calculating by allocating to each spouse the percentage of ownership in jointly held property, such as businesses, farm operations, dividends, interest, rent, and capital gains or losses. State refunds should be split based on each spouse's 2003 Missouri tax withheld, less each spouse's 2003 tax liability. The result should be each spouse's portion of the

2003 refund. Taxable social security benefits must be allocated between each spouse's share of the benefits received for the year.

The worksheet below lists income that is included on your federal return, along with federal line references. Find the lines that apply to your federal return, split the income between you and your spouse, and enter the amounts on the worksheet. When you have completed the worksheet, transfer the amounts from Line 18 to Form MO-1040, Line 1.

**Note:** Remember, the incomes listed separately on Line 18 of this worksheet must equal your total federal adjusted gross income when added together.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse		
1. Wages, salaries, tips, etc. . . . .	1	7	7		00	1		00
2. Taxable interest income . . . . .	2	8a	8a		00	2		00
3. Dividend income . . . . .	none	9a	9a		00	3		00
4. State and local income tax refunds . . . . .	none	none	10		00	4		00
5. Alimony received . . . . .	none	none	11		00	5		00
6. Business income or (loss) . . . . .	none	none	12		00	6		00
7. Capital gain or (loss) . . . . .	none	10	13		00	7		00
8. Other gains or (losses) . . . . .	none	none	14		00	8		00
9. Taxable IRA distributions . . . . .	none	11b	15b		00	9		00
10. Taxable pensions and annuities . . . . .	none	12b	16b		00	10		00
11. Rents, royalties, partnerships, S corporations, trusts, etc. . .	none	none	17		00	11		00
12. Farm income or (loss) . . . . .	none	none	18		00	12		00
13. Unemployment compensation . . . . .	3	13	19		00	13		00
14. Taxable social security benefits . . . . .	none	14b	20b		00	14		00
15. Other income . . . . .	none	none	21		00	15		00
16. Total (add Lines 1 through 15) . . . . .	4	15	22		00	16		00
17. Less: federal adjustments to income . . . . .	none	20	35		00	17		00
18. Federal adjusted gross income (Line 16 less Line 17) Enter amounts here and on Lines 1Y and 1S, Form MO-1040	4	21	36		00	18		00

## LINE 7 — INCOME PERCENTAGES

To calculate your income percentage for Line 7, complete the chart below if both spouses have income:

<b>Yourself</b>	
Line 5Y _____	divided by
Line 6 _____	= _____
<b>Spouse</b>	
Line 5S _____	divided by
Line 6 _____	= _____

The total entered on Line 7 must equal 100 percent — round to the nearest percentage. (Example: 84.3% would be shown as 84%, and 97.5% would be shown as 98%.) Lines 7Y and 7S must equal 100%.

**Note:** If one spouse has negative income and the other spouse has positive income (example: your income is  $-\$15,000$  and your spouse's income is  $\$30,000$ ), enter 0% on Line 7Y and 100% on Line 7S.

## FIGURE YOUR TAXABLE INCOME

### LINE 8 — PENSION EXEMPTION

If you or your spouse received a pension, complete Form MO-A, Part 3. Enter the amount from Form MO-A, Part 3, Line 9 on Form MO-1040, Line 8. **Attach a copy of your federal return (pages 1 and 2), Form 1099-R(s), and/or Form W-2P(s). Failure to attach these copies will result in the disallowance of your pension exemption.**

### LINE 9 — FILING STATUS AND EXEMPTION AMOUNT

Check the box applicable to your filing status. You must use the same filing status as on your Federal Form 1040 with two exceptions:

1. **Box B** must be checked if you are claimed as a dependent on another person's federal tax return and you checked the "yes" box on Federal Telefile Tax Record, Line B, or Federal Form 1040EZ, Line 5; or you were

not allowed to check Box 6a on Federal Forms 1040 or 1040A.

**If you checked Box B, enter "0".**

2. **Box E** may be checked **only if** all of the following apply: a) you checked Box 3 (married filing separate return) on your Federal Form 1040 or 1040A; b) your spouse had no income and is not required to file a federal return; and c) your spouse was claimed as an exemption on your federal return and was not a dependent of someone else.

**Only one box may be checked on Line 9, Boxes A through G.**

Enter on Line 9 the amount of exemption claimed for your filing status on Boxes A through G. The amounts are listed on Form MO-1040.

## LINE 10 — TAX FROM FEDERAL RETURN

Use the chart below to locate your tax on your federal return. This amount is limited to \$5,000 for single filers and \$10,000 for combined filers.

Federal Form	Line Numbers
Telefile	Line K(2) (Tax—second box) minus Line L
1040EZ	Line 10 minus Line 8
1040A	Line 36 minus Line 41 and any alternative minimum tax included on Line 28
1040	Line 56 minus Lines 44 and 65

**Do not enter your federal income tax withheld as shown on your Form W-2(s) or federal return.**

If you have an earned income credit, you must subtract the credit from the tax on your federal return. If a negative amount is calculated, enter "0".

### LINE 11 — OTHER FEDERAL TAX

Enter the total amount of Lines 44, 50, and 59 and any recapture taxes included on Line 62 from Federal Form 1040. Enter the amount of alternative minimum tax included on Line 28 of Federal Form 1040A. **Do not include self-**

employment tax, FICA tax, or railroad retirement tax on this line. **Attach a copy of your federal return (pages 1 and 2). Attach a copy of Federal Forms 4255, 8611, or 8828 if claiming recapture taxes.**

## LINE 13 — FEDERAL INCOME TAX DEDUCTION

If you checked Box A, B, D, E, F, or G on Line 9, your federal tax deduction is limited to \$5,000. If you checked Box C on Line 9, your federal tax deduction is limited to \$10,000.

## LINE 14 — STANDARD OR ITEMIZED DEDUCTIONS

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your Missouri return. Use the chart below to determine your standard deduction.

Single	\$4,850
Married Filing a Combined Return or Qualifying Widow(er)	\$9,700
Head of Household	\$7,150
Married Filing Separate	\$4,850

If you or your spouse marked any of the boxes for 65 or older, blind, or claimed as a dependent, see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your Missouri return or take the standard deduction, whichever results in a higher deduction. If you were **required** to itemize on your federal return, you must itemize on your Missouri return. To figure your itemized deductions, complete the Form MO-A, Part 2. **Attach a copy of your federal return (pages 1 and 2) and Federal Schedule A.**

**Note:** If you check "NO" on Federal Form 1040EZ, Line 5, enter \$4,850 if single or \$9,700 if married.

## LINES 15 AND 16 — TOTAL NUMBER OF DEPENDENTS

**Do not include yourself or your spouse as dependents.**

**Line 15**—Multiply by \$1,200 the total number of dependents you claimed on Line 6c of your federal return.

**Line 16**—Multiply by \$1,000 the total number of dependents you claimed on Line 15 that were age 65 or older by the last day of the taxable year. **Do not include dependents that receive state funding or Medicaid. Attach a copy of your federal return (pages 1 and 2).**

## LINE 17 — LONG-TERM CARE INSURANCE DEDUCTION

If you paid premiums for a qualified long-term care insurance in 2004, you may be eligible for a

### WORKSHEET FOR LONG-TERM CARE INSURANCE DEDUCTION

- Enter the amount paid for qualified long-term care insurance policy. . . . . A) \$ \_\_\_\_\_  
If you itemized on your federal return and your federal itemized deductions included medical expenses, go to Line B. If not, skip to Line H.
- Enter the amount from Federal Schedule A, Line 4. . . . . B) \$ \_\_\_\_\_
- Enter the amount from Federal Schedule A, Line 1. . . . . C) \$ \_\_\_\_\_
- Enter the amount of qualified long-term care included on Line C. . . . . D) \$ \_\_\_\_\_
- Subtract Line D from Line C. . . . . E) \$ \_\_\_\_\_
- Subtract Line E from Line B. **If amount is less than zero, enter "0".** . . . . F) \$ \_\_\_\_\_
- Subtract Line F from Line A. . . . . G) \$ \_\_\_\_\_
- Multiply Line G (or Line A if you did not have to complete Lines B through G) by 50 percent. Enter here and on Form MO-1040, Line 17. . . . . H) \$ \_\_\_\_\_

**Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A (if you itemized your deductions).**



deduction on your Missouri income tax return. Qualified long-term care insurance is defined as insurance coverage for a period of at least 12 months for long-term care expenses should such care become necessary because of chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, thus rendering an individual unable to care for themselves without the help of another person. Complete the worksheet on page 8 only if you paid premiums for a qualified long-term care insurance policy; and the policy is for at least 12 months coverage.

### LINE 19 — SUBTOTAL

Subtract Line 18 from Line 6. If less than zero, enter "0". **Do not enter a negative amount.**

### LINE 21 — ENTERPRISE ZONE INCOME OR RURAL EMPOWERMENT ZONE MODIFICATION

To claim the Enterprise Zone Income or Rural Empowerment Zone Modification, you must first receive notification of approval from the **Department of Economic Development**.

**Enterprise Zone Income Modification:** If you or your spouse have exempt income from a business facility located in an enterprise zone that has been approved by the Department of Economic Development, enter one-half of the Missouri taxable income attributed to the new business facility in the enterprise zone (refer to Form 4354) on Line 21.

**Rural Empowerment Zone Modification:** If you or your spouse have exempt income from a new business facility located within a rural empowerment zone that has been approved by the Department of Economic Development, enter the Missouri taxable income attributed to a new business facility in a rural empowerment zone. Enter on Line 21.

For additional information on either modification, you can access the web site at **[www.ded.missouri.gov](http://www.ded.missouri.gov)** or contact the Department of Economic Development,

Incentives Section, P.O. Box 118, Jefferson City, MO 65102-0118.

## FIGURE YOUR TAX

### LINE 24 — MISSOURI TAX

If your Missouri taxable income is less than \$9,000, use the tax table on the back of Form MO-A, to locate your tax. If greater than \$9,000, use the worksheet on the back of Form MO-A to calculate the tax.

A separate tax must be computed for you and your spouse.

### LINES 25 AND 26 — RESIDENT CREDIT OR MISSOURI INCOME PERCENTAGE

**Note:** A taxpayer filing as a resident who paid taxes to another state or political subdivision may take a credit for tax paid by using Form MO-CR. A taxpayer filing as a nonresident may calculate their Missouri income percentage by using the Form MO-NRI. A Form MO-CR and a Form MO-NRI may not be used by the same taxpayer on Form MO-1040. (If filing a combined return, one spouse may use Form MO-NRI and the other spouse may elect to use Form MO-CR.) See Lines 25 and 26. Visit **[www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)** for more information and examples.

**Line 25—Missouri Resident(s)** You should take the resident credit (Form MO-CR) if:

- you are a full-year Missouri resident; and
- you paid income tax to other state(s) or political subdivisions.

**Line 26—Nonresident(s)** You should determine your Missouri income percentage (Form MO-NRI) if:

- you are a nonresident; and
- you had income from other state(s) or political subdivisions.

The amount on Line 26 should be 100 percent unless you use Form MO-NRI and determine a lesser percentage.

**Line 25 or 26—Part-year Resident(s)** You may take either the resident credit or the Missouri income percentage. Complete both Forms MO-CR and MO-NRI and use the one that is to your advantage.

Attach a copy of your other state or political subdivision's return.

## LINE 28 — TAX ON LUMP SUM DISTRIBUTIONS AND RECAPTURE TAX ON MISSOURI LOW INCOME HOUSING CREDITS

**Lump Sum Distributions.** A taxpayer who receives a lump sum distribution may be required to file Federal Form 4972. Because this income is not included in your Missouri adjusted gross income, a separate calculation must be made to compute the Missouri tax on this distribution. You are subject to the tax if your state of legal residence was Missouri at the time you received the lump sum distribution. The amount of tax is 10 percent of your federal tax liability on the distribution received in 2004.

You must compute this tax by multiplying the amount shown as tax on a Lump Sum Distribution (Federal Form 4972) by 10 percent. For example, if your Federal Form 1040, Line 43 includes \$1,000 tax as a result of a Lump Sum Distribution (Federal Form 4972), the amount of tax on Form MO-1040, Line 28, would be \$100. Check the Lump Sum Distribution box on Line 28. Attach a copy of Federal Form 4972.

**Recapture Tax.** If you are required to recapture a portion of any federal low income housing credits taken on a low income housing project, you are also required to recapture a portion of any state credits taken. The state recapture amount is the proportion of the state credit that equals the proportion the federal recapture amount bears to the original federal low income housing credit amount. **Attach a copy of your federal return (pages 1 and 2) and Federal Form 8611.**

## FIGURE YOUR PAYMENTS AND CREDITS

### LINE 31 — MISSOURI WITHHOLDING

Include only Missouri withholding as shown on your Form W-2(s), 1099(s), or 1099-R(s). **Do not include withholding for federal taxes, local taxes, city earnings taxes, or another state's withholding. Attach a copy of all Forms W-2(s) and 1099(s).** See Diagram 1 on page 26.

### LINE 32 — ESTIMATED TAX PAYMENTS

Include any estimated tax payments made on your 2004 return and any overpayment applied from your 2003 Missouri return.

### LINE 33 — NONRESIDENT PARTNER OR S CORPORATION SHAREHOLDER TAX WITHHELD

Include the amount withheld from your distributive share by the partnership or S corporation, if you are a nonresident partner or S corporation shareholder as shown on Form MO-2NR, Line 8. **Attach Form MO-2NR.**

### LINE 34 — NONRESIDENT ENTERTAINER TAX WITHHOLDING

Include your share of the amount withheld from gross earnings as a nonresident entertainer, as shown on Form MO-2ENT(s), Line 6. Attach a schedule showing the date(s) and place(s) of the performance(s), the nonresident entertainer entity's name, and how your share of the withholding was calculated. **Attach Form MO-2ENT.**

### LINE 35 — EXTENSION OF TIME TO FILE

If you filed for an extension of time to file, enter on Line 35 the amount you paid to the Department of Revenue with Form MO-60.

## LINE 36 — MISCELLANEOUS TAX CREDITS

You may be eligible for certain tax credits. The total amount of tax credit is computed by completing Form MO-TC, Miscellaneous Income Tax Credits. Enter the total tax credit amount from Form MO-TC, Line 13 on Form MO-1040, Line 36. **Attach Form MO-TC, along with any applicable schedules, certificates, and/or federal forms.** You can find a list of available credits and the agency to contact for information, forms, and approval to claim each credit on the Form MO-TC, Miscellaneous Income Tax Credits, located in this book.

## LINE 37 — PROPERTY TAX CREDIT

You may be eligible for this tax credit if:

- You or your spouse were age 65 or older as of December 31, 2004, and you or your spouse were a resident of Missouri for the entire year;
- You or your spouse were a veteran of any branch of the armed forces of the United States or this state who became 100 percent disabled as a result of such service;
- You or your spouse are 100 percent disabled as defined in Section 135.010(2), RSMo; or
- You were age 60 or older receiving surviving spouse social security benefits.

**Your total household income cannot exceed \$27,000 if married filing combined or \$25,000 if single or married filing separate. For more information, see Form MO-PTS (included in this book).** If you or your spouse meet eligibility requirements, enter the amount of tax credit on Line 37. **Attach Form MO-PTS.**

## LINE 39 — AMENDED RETURN ONLY:

### PAYMENT ON ORIGINAL RETURN

Enter any payment(s) applied to your original filed return including any penalties and/or interest.

## LINE 40 — AMENDED RETURN ONLY: OVERPAYMENT ON ORIGINAL RETURN

Enter the overpayment claimed or adjusted on your original filed return including interest.

### INDICATE THE REASON(S) FOR AMENDING YOUR RETURN:

Check the box(es) relating to why you are filing an amended return.

- **Box A**—Mark Box A (federal audit) if you have knowledge or have received a notice that your federal return you previously filed was incorrect, or if the Internal Revenue Service adjusted your original return. You must attach a copy of your amended federal return or a copy of your revenue agent's report. Enter the month, day, and year your audit was finalized.
- **Box B**—Mark Box B if you have a net operating loss carryback on your amended return. Indicate the year your loss occurred.
- **Box C**—Mark Box C if you have an investment tax carryback on your amended return. Indicate the year your credit occurred.
- **Box D**—Mark Box D if you are filing an amended Missouri return as a result of filing an amended federal return. Enter the month, day, and year you filed your amended federal return.

## FIGURE YOUR REFUND OR AMOUNT DUE

### LINE 42 — OVERPAYMENT


If Line 38 is larger than Line 30, or if filing an amended return, Line 41 is larger than Line 30, enter the difference (overpayment) on Line 42. All or a portion of an overpayment can be refunded to you.


## LINE 43 — APPLY OVERPAYMENT TO NEXT YEAR'S TAXES

You may apply any portion of your refund to next year's taxes.

## LINE 44 — TRUST FUNDS

You may donate part or all of your overpaid amount or contribute additional payments to any of the five trust funds listed on Form MO-1040 and/or any two additional trust funds listed below. The amount contributed to any of the five trust funds must be \$2 (\$4 if a combined filer) or more for each trust fund. The amount donated to any additional trust fund must be at least \$1, but no more than \$200 per fund.

 **Children's Trust Fund** — Children's Trust Fund, Missouri's Foundation for Child Abuse Prevention, is a non-profit organization dedicated to the vision of children free to grow and reach their full potential in a nurturing and healthy environment free from child abuse and neglect. Rather than reacting to abuse after the fact, Children's Trust Fund provides funding for education, public awareness, training, and community-based prevention projects statewide that help support and strengthen families to prevent child abuse and neglect. Your contribution may be applied to the annual \$25 donation needed to acquire a one-year logo use authorization form, which is required to purchase the popular "prevent child abuse" license plate featuring the handprints logo. For more information, please contact: Children's Trust Fund, P.O. Box 1641, Jefferson City, MO 65102-1641, or call (573) 751-5147.

 **Veterans Trust Fund** — The Veterans Trust Fund expands the Missouri Veterans Commission's ability to provide quality health-care at its seven veterans homes and to assist veterans and dependents through its Service to Veterans Program. Because of the availability of this fund, nursing care staff receive specialized training and assistance for the treatment of residents suffering from Alzheimer's, dementias, and other extraordinary ailments; and Veterans Service Officers and Assistants receive comprehensive training relating to veterans benefits. Contributions may be made at any time directly

to: Veterans Trust Fund, c/o The Missouri Veterans Commission, P.O. Drawer 147, Jefferson City, MO 65102-0147.



**Elderly Home Delivered Meals Trust Fund** — The Elderly Home Delivered Meals Trust Fund provides an opportunity to support the home delivered meals program for Missouri's senior citizens. More than 5.5 million meals are provided each year to home bound senior citizens. These nutritionally balanced meals, delivered to the homes of seniors on the average of one meal per day, five days per week, help them live independently in their homes. The need for home delivered meals increases yearly as persons are living longer and may need assistance. For more information, please contact: Elderly Home Delivered Meals Trust Fund, c/o Division of Senior Services and Regulation, P.O. Box 570, Jefferson City, MO 65102, or call (573) 751-3082.



**Missouri National Guard Trust Fund** — The Missouri National Guard Trust Fund expands the capability to provide/coordinate Military Funeral Honors Ceremonies for veterans of Missouri and veterans buried in Missouri who have served their country in an honorable manner. Military Funeral Honors may be composed of "Two Member Detail" who may render honors, fold, and present the United States of America flag to primary next-of-kin, and sound Taps; "Four Member Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin; or "Veterans' Organization Detail" who may render honors, fire volleys, sound Taps, and fold and present the United States of America flag to primary next-of-kin. Contributions may be made at any time directly to Missouri National Guard Trust Fund, ATTN: NGMO-CMH, 2302 Militia Drive, Jefferson City, MO 65101-1203.



**Workers' Memorial Trust Fund** — The Workers' Memorial Fund has been established to create a permanent memorial for all workers who suffered a job related death or injuries that resulted in a permanent disability while on the job in Missouri. The memorial will be located on the grounds of the state capitol. Requests for infor-




mation and contributions may be made at any time directly to Workers' Memorial Fund, ATTN: Office of Administration, 301 W. High St., Rm. 570, Jefferson City, MO 65101.

### Additional Trust Fund Codes

If you choose to give to additional trust funds, enter the two digit Additional Trust Fund Code (see below) in the spaces provided on Line 44. If you want to give to more than two additional trust funds, please submit a check directly to the fund. See our web site for additional information.

<b><u>Trust Funds</u></b>	<b><u>Codes</u></b>
<i>American Cancer Society Heartland Division, Inc., Fund</i> .....	01
<i>American Diabetes Association Gateway Area Fund</i> .....	02
<i>American Heart Association Fund</i> .....	03
<i>American Lung Association of Missouri Fund</i> .....	04
<i>Amyotrophic Lateral Sclerosis (ALS—Lou Gehrig's Disease) Fund</i> .....	05
<i>Arthritis Foundation Fund</i> .....	09
<i>March of Dimes Fund</i> .....	08
<i>Muscular Dystrophy Association Fund</i> ...	07
<i>National Multiple Sclerosis Society Fund</i> .....	10
<i>General Revenue Fund</i> .....	06

 **American Cancer Society Heartland Division, Inc., Fund** — The American Cancer Society is the nationwide, community-based, voluntary health organization dedicated to eliminating cancer as a major health problem by preventing cancer, saving lives, and diminishing suffering from cancer through research, education, advocacy, and service. Founded in 1913 and with national headquarters in Atlanta, the Society has 14 regional Divisions and local offices in 3,400 communities, involving millions of volunteers across the United States. For more information anytime, call toll free 1-800-ACS-2345 or visit [www.cancer.org](http://www.cancer.org). Donations can be sent directly to the American Cancer Society at 1100 Pennsylvania Avenue, Kansas City, MO 64105.



### **American Diabetes Association Gateway Area Fund** —

The Gateway Area Diabetes Association Fund will support the American Diabetes Association efforts throughout Missouri. Funds will support camps for children with diabetes, advocacy efforts to protect the rights of people with diabetes, outreach efforts to reach people newly diagnosed and people at risk for development of diabetes. Funds will also support the life saving emergency insulin assistance program and support the researchers in the state working to find a cure and prevention for diabetes. The American Diabetes Association is the only organization supporting all people with diabetes, children, and adults. We help those who care for people with diabetes: parents, families, friends, and employers. Requests for information may be made by calling 1-800-238-3594 or contacting Gateway Area Diabetes Association Fund, 10820 Sunset Office Drive, St. Louis, MO 63127.



### **American Heart Association Fund** —

The American Heart Association is a voluntary health agency whose mission is to reduce disability and death from cardiovascular diseases and stroke. The American Heart Association can do this through awareness, knowledge, advocacy and action. With cardiovascular disease as the No. 1 killer of Americans and stroke the No. 3 killer, the American Heart Association needs support to educate Missourians about the risk factors of these diseases. We are educating health care providers about the newest guidelines, so that they can treat their patients accordingly. Lawmakers are being educated about heart health issues so that Missourians can receive protection with various laws. The American Heart Association is taking action to raise funds for awareness, education and research programs. For more information, please contact: American Heart Association, 4643 Lindell Boulevard, St. Louis, MO 63108, or call (314) 367-3383.



### **American Lung Association of Missouri Fund** —

The American Lung Association of Missouri Fund will enable this 100 year old voluntary health organization to continue its critical mission of preventing lung disease and promoting lung health. Originally founded to eliminate tuberculosis, the American Lung Association



today fights lung disease in all its forms, with special emphasis on asthma, tobacco use and environmental health. Asthma is today's leading chronic illness among children and the number one reason for missed school days, emergency room visits and hospitalizations. Nearly 90 percent of today's smokers started before the age of 18 and one third of them started before the age of 13. And many areas of Missouri do not meet the air quality standards set by the Environmental Protection Agency. All of these issues make lung disease the third leading cause of death — 90 percent of which are preventable. This is why the American Lung Association's educational programs are part of the curriculum in many schools across Missouri and why lung health research is so important. Your contribution will not only bring vital programs to more children in your community, it will support research to find a cure. For more information, please contact: American Lung Association Missouri Fund, 1118 Hampton Avenue, St. Louis, MO 63139-3196.



**ALS Lou Gehrig's Disease Fund** — The ALS Association is the only national not-for-profit health agency dedicated solely to the fight against Amyotrophic lateral sclerosis, (ALS). The State of Missouri is fortunate to be served by two leading Chapters of the ALS Association. The St. Louis Regional Chapter serves St. Louis and the Eastern half of Missouri and The Keith Worthington Chapter serves Kansas City and the Western half of the state. The ALS Association is the leader in patient services, research, counseling, support groups, and training for the ALS patient and family members. Call 1-888-873-8539 for patient services in Eastern Missouri and 1-800-878-2062 for patient services in Western Missouri.



**Arthritis Foundation Fund** — The Arthritis Foundation is a voluntary, nonprofit health organization serving the needs of people affected by one or more of the 100 different forms of rheumatic disease. Arthritis is the country's leading cause of disability and costs the economy \$82 billion annually. Arthritis affects people of all ages. One in three people in Missouri have arthritis. Over 4,000 children in Missouri are affected by juvenile rheumatoid

arthritis, a particularly devastating form of the disease. The Foundation's mission is to prevent, control and find a cure for arthritis. Contact the Foundation for free information, exercise classes, support groups, a schedule of public forums, and more. Call 1-800-402-2491 and/or visit [www.arthritis.org](http://www.arthritis.org). Contributions can be made at any time directly to the Arthritis Foundation, 9433 Olive Blvd. Suite #100, St. Louis, MO 63132.



### **Muscular Dystrophy Association Fund**

— MDA is fighting neuromuscular diseases through worldwide research, a statewide network of clinics located in Kansas City, St. Louis, Columbia, Springfield, Joplin, and Cape Girardeau, Missouri offering comprehensive medical services to all Missourians with any one of 43 muscle-wasting diseases. MDA also provides professional and public health education, as well as Summer Camps for Missouri children affected by muscular dystrophy and related diseases. Requests for information and contributions may be made at any time directly to: MDA Missouri Divisional Office; 9200 Ward Parkway, Suite 350; Kansas City, MO 64114-3387; (816) 444-1554.



### **March of Dimes Fund**


— Thank you for helping the March of Dimes save babies. Your efforts, together with those of 11 Nobel Prize winners and countless researchers, are helping prevent birth defects and infant mortality. We've conquered polio. And our folic acid education program has reduced neural tube birth defects by over 25 percent! Now we are fighting the leading cause of infant mortality — prematurity. More than 460,000 babies each year are born too soon, too small. You are part of the good fight! Requests for information and contributions may be made directly to the Greater Missouri Chapter March of Dimes at 2001 S. Henley, Suite 510, St. Louis, MO 63144, (314) 646-8605 — Saving babies together in Missouri.



### **National Multiple Sclerosis Society Fund**

— Every hour, someone is diagnosed with multiple sclerosis. MS has no known cure. This is why we need your help. Seven thousand of your Missouri neighbors are living with the daily challenges of this chronic dis-

ease of the central nervous system affecting the brain and spinal cord. For 50 years, the National MS Society has been providing help and hope to Missourians with MS. Every dollar you give to the MS Fund provides medical equipment, respite care and other direct financial assistance to people with MS throughout the state. Learn more about MS, the National MS Society, and services available in your area, by calling 1-800-FIGHT MS or visiting our web site at [www.nationalmssociety.org](http://www.nationalmssociety.org) or contacting National Multiple Sclerosis Society Fund, 1675-1 E. Seminole, Springfield, MO 65804.

 **General Revenue Trust Fund** — The General Revenue Fund supports the main functions of state government, including education, social services, and health care, among other services. Requests for information and contributions may be made at any time directly to General Revenue Fund, ATTN: Department of Revenue, P.O. Box 3022, Jefferson City, MO 65105-3022.

## LINE 45 — REFUND

Refunds are issued faster on returns filed early.

Subtract Lines 43 and 44 from Line 42 and enter on Line 45. This is the amount of your expected refund. Errors on your return or an incomplete return (e.g., missing Form W-2(s), required schedules, etc.) will cause delays in processing your refund.

**2-D Barcode Returns ONLY:** If you are due a **refund** or have **no amount due**, mail your return and all required attachments to: **Department of Revenue, P.O. Box 3222, Jefferson City, MO 65105-3222**. Non-2-D returns are to be sent to: Department of Revenue, P.O. Box 500, Jefferson City, MO 65106-0500.

**Note:** If you have any other liability due the state of Missouri, such as child support payments or a debt with the Internal Revenue Service, your income tax refund may be applied to that liability in accordance with Section 143.781, RSMo. You will be notified if your refund is offset against any debt(s).

## LINE 47 — UNDERPAYMENT OF ESTIMATED TAX PENALTY

If the total payments and credits amount on Line 38 less Line 35 or Line 41 less Line 35, is less than 90 percent (66-2/3 percent for farmers) of the amount on Line 30, or if your estimated tax payments were not paid timely, you may owe a penalty. Complete Form MO-2210, Underpayment of Estimated Tax for Individuals. If you owe a penalty, enter the penalty amount on Line 47. If you have an overpayment on Line 42, the Department of Revenue will reduce your overpayment by the amount of the penalty.

## LINE 48 — AMOUNT DUE

**2-D Barcode Returns ONLY:** If you have a **balance due**, mail your return, payment, and all required attachments to: **Department of Revenue, P.O. Box 3370, Jefferson City, MO 65105-3370**. Non-2-D barcode returns are sent to: Department of Revenue, P.O. Box 329, Jefferson City, MO 65107-0329.

Payments must be postmarked by April 15, 2005, to avoid interest and late payment charges. The Department of Revenue offers several payment options.

**Check or money order:** Attach a check or money order (U.S. funds only), payable to Missouri Director of Revenue. Checks will be cashed upon receipt. **Do not postdate.** The Department of Revenue may electronically resubmit checks returned for insufficient or uncollected funds.

**Electronic Bank Draft (E-Check):** By entering your bank routing number, checking account number, and your next check number, you can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. There will be a minimal handling fee per filing period/ transaction to use this service.

**Credit Card:** The department accepts MasterCard, Discover, Visa, and American Express. You can pay online at [www.dor.mo.gov/tax/personal](http://www.dor.mo.gov/tax/personal), or by calling (888) 929-0513. The convenience fees listed below will be charged to your account for processing credit card payments:

<u>Amount of Tax Paid</u>	<u>Convenience Fee</u>
\$0.00–\$33.00	\$1.00
\$33.01–\$100.00	3.0%
\$100.01–\$250.00	2.9%
\$250.01–\$500.00	2.8%
\$500.01–\$750.00	2.7%
\$750.01–\$1,000.00	2.6%
\$1,000.01–\$1,500.00	2.5%
\$1,500.01–\$2,000.00	2.4%
\$2,000.01 or more	2.3%

**Note:** The handling and/or convenience fees included in these transactions are being paid to the third party vendor, Collector Solutions, Inc., **not** to the Missouri Department of Revenue. By accessing this payment system, the user will be leaving Missouri’s web site and connecting to the web site of Collector Solutions, Inc., which is a secure and confidential web site.

## SIGN RETURN

You **must sign** the Form MO-1040. Both spouses must sign a combined return. If you use a paid preparer, the preparer must also sign the return.

If you wish to authorize the Director of Revenue or delegate, to release information regarding your tax account to your preparer or any member of your preparer’s firm, indicate “yes” by checking the appropriate box.

## ASSEMBLE YOUR RETURN

Attach forms to Form MO-1040 in the order in which it appears in the table below.

Form/Document	Attachment Sequence No.
Form W-2(s) and Form 1099(s)	Front of Form MO-1040 (Top Document)
Form MO-1040	
Form MO-A	1040-01
Form MO-TC	1040-02
Form MO-CR	1040-03
Form MO-NRI	1040-04
Form MO-60	1040-05
Form MO-2210	1040-06
Form MO-PTS	1040-07
Form MO-CRP	1040-08
Copies of any other state or political subdivision’s return you are filing.	
Copies of federal return and attachments, if required.	

# FORM MO-A

## Information to Complete Form MO-A

### PART 1

#### MISSOURI MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME

Form MO-A, Part 1, computes Missouri modifications to federal adjusted gross income. Modifications on Lines 1, 2, and 3 **include income** that is exempt from federal tax, but taxable for state tax purposes. Modifications on Lines 5, 6, 7, 8, and 9 **exclude income** that is exempt from state tax, but taxable for federal tax purposes. If after reviewing the instructions for Part 1, you have no modifications, enter on Form MO-1040, Lines 3 and 5, the same amount(s) entered on Form MO-1040, Line 1.

#### LINE 1 — INTEREST ON STATE AND LOCAL OBLIGATIONS

If you received income from an obligation of a state or political subdivision of a state **other than Missouri**, enter the amount of that income, reduced by the related expenses incurred (management fees, trustee fees, interest, etc.) if the expenses are more than \$500.

#### LINE 2 — PARTNERSHIP, FIDUCIARY, S CORPORATION, OTHER

Enter positive adjustments (additions) reported from partnerships, fiduciaries, S corporations, or other sources. The partnership, fiduciary, or S corporation must notify you of the amount of any such adjustment (addition) to which you are entitled. Check the boxes applicable on Line 2 and attach a copy of the notification received.

**Net Operating Loss — Carryback/Carryforward:** In the year of your net operating loss, enter on Form MO-A, Part 1, Line 2, as an addition modification, the amount of your eligible net operating loss to be carried back or carried forward from the

loss year. Enter the sum of the current year's net operating loss (Federal Form 1045, Schedule A, Line 27) expressed as a positive number, plus any unused net operating losses from prior years (Federal Form 1045, Schedule A, Line 26). If your net operating loss carries forward from the carry-back year, enter as an addition modification the unused portion of your net operating loss, as computed on Federal Form 1045, Schedule B, Line 9, or Federal Form 1045, Line 11. Please attach Federal Form 1045, Schedules A and B, and/or the calculation of your net operating loss carryback/ carryforward.

**Non-medical Withdrawal from Individual Medical Account (IMA):** Any monies you withdraw from your Individual Medical Account (IMA) for non-medical purposes are taxable to Missouri. The interest earned on such monies is also taxable to Missouri. These taxable monies are reported on the statement provided by the administrator of the IMA.

**Non-qualified Withdrawal from Family Development Account:** The amount of annual deposits previously subtracted must be added to your federal adjusted gross income if the withdrawal from the account was not for a qualified use.

#### LINE 3 — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T) AND/ OR MISSOURI HIGHER EDUCATION DEPOSIT PROGRAM (529 PLAN)

Any distribution made by the Missouri Savings for Tuition Program (MO\$T) and/or 529 plan administered by the Missouri Higher Education Deposit Program, not used for qualified higher education expenses, must be added to the participant's (taxpayer who made contributions to the plan) federal adjusted gross income. Early distributions (distributions not held for the minimum time established by the Missouri Higher Education Savings Program board) must be added to the participant's federal adjusted gross income. The amount of the distribution that must be added includes contributions previously exempt from state tax and deductible earnings generated



from the program (if the earnings are not already included in federal adjusted gross income). The participant is responsible for adding the nonqualified distribution amount to his/her federal adjusted gross income. If the participant is deceased, the beneficiary of the savings program must claim the nonqualified taxable distribution as an addition to federal adjusted gross income on the Missouri income tax return.

## LINE 4 — TOTAL ADDITIONS

Add Lines 1 through 3. Enter the totals on Form MO-A, Part 1, Line 4 and on Form MO-1040, Line 2.

## LINE 5 — INTEREST ON EXEMPT FEDERAL OBLIGATIONS

Interest from **direct obligations** of the U.S. Government, such as U.S. savings bonds, U.S. treasury bills, bonds, and notes is exempt from state taxation under the laws of the United States. **Attach a detailed list or all Federal Form 1099(s).** Taxpayers who claim exclusion for interest from direct U.S. obligations must identify the specific securities owned, e.g., "U.S. savings bond". A general description such as "interest on U.S. obligation" or "U.S. Government securities" **is not acceptable.** (See Regulation 12 CSR 10-2.150 for the taxability of various U.S. Government related obligations.) **Failure to identify the specific security will result in the disallowance of the deduction.**

A federally taxed distribution received from a mutual fund investing exclusively in direct U.S. Government obligations is exempt. If the mutual fund invests in both exempt (direct) and non-exempt (indirect) federal obligations, the deduction allowed will be the distribution received from the mutual fund attributable to the interest on the direct U.S. Government obligations, as determined by the mutual fund. **Attach a copy of the year-end statement** received from the mutual fund showing either the amount of monies received or the percentage of funds received from direct U.S. Government obligations, or a summary statement received from the mutual fund which clearly identifies the exempt and non-exempt portions of the U.S. Government

obligation interest. The statement does not need to list each obligation separately. **Failure to attach the requested document will result in the disallowance of the deduction.**

To arrive at the amount of related expenses, you may use actual expenses or a reasonable estimate. In general, you should use the same or similar method used to compute related expenses for federal income tax purposes, provided that the method reasonably reflects related expenses for Missouri-exempt income.

If you fail to compute reasonable related expenses, the Director of Revenue will make an adjustment based on the best information made available. If sufficient information is not made available or if your records do not provide sufficient information, the Director of Revenue will use the following formula to compute related expenses:

$$\frac{\text{Exempt income}}{\text{Total income}} \times \text{Expense items} = \text{Reduction to exempt income}$$

The principal expense item in this formula is interest expense; however, the Director of Revenue may include other expense items because of their direct relationship to the production of exempt income. You may propose an alternative method provided that it properly reflects the amount of related expenses.

## LINE 6 — STATE INCOME TAX REFUND

Enter the amount of any state income tax refund included in your federal adjusted gross income on Form MO-1040, Line 1 (from Federal Form 1040, Line 10). **Attach a copy of Federal Form 1040 (pages 1 and 2).**

## LINE 7 — PARTNERSHIP, FIDUCIARY, S CORPORATION, RAILROAD RETIREMENT BENEFITS, OTHER

Enter negative adjustments (subtractions), reported from partnerships, fiduciaries, and S corporations. The partnership, fiduciary, and S corporation must



notify you of the amount of any such adjustment (subtraction) to which you are entitled. Check the boxes applicable on Line 7 and attach a copy of the notification received. **Failure to attach a copy of the notification furnished to you will result in the disallowance of the modification.**

**Railroad Retirement Benefits Administered by the Railroad Retirement Board**, such as all Tier I and Tier II benefits and any railroad retirement sick pay, disability, and unemployment benefits, included in federal adjusted gross income (Form MO-1040, Line 1), are exempt from state taxation.

If you have other sources of negative adjustments, indicate the source on the line provided. Other sources of negative adjustments may be:

1. **Contributions into a Missouri Individual Medical Account (IMA).** Contributions that were made by your employer into an Individual Medical Account (IMA) and used to pay your health care expenses are exempt from Missouri income tax. The interest income earned on the IMA account is also exempt from Missouri income tax. The IMA contribution is identified in Box 14 of your Form W-2, Wage and Tax Statement. Reduce the amount of contributions by the amount of medical and dental expenses deducted on Federal Form 1040, Schedule A, Line 4, but paid for by the IMA and included in Missouri itemized deductions.
2. **Additional Capital Gain Deduction Due to Difference in Basis.** If during the taxable year you realized a gain from the sale of property or other capital assets that had a higher tax basis for Missouri tax purposes than for federal tax purposes, you may exclude the gain or the difference in the basis of the property so disposed, whichever is smaller. If the gain was considered a long-term capital gain for federal income tax purposes, the exclusion is limited to the gain or 50 percent of the difference, whichever is smaller. No difference in basis can be claimed for any property obtained after December 31, 1972. If your basis for Missouri purposes is less than the basis for

federal income tax purposes, no adjustment is required.

3. **Accumulation Distribution.** If during 2004, you received a distribution as beneficiary of a trust that was made from accumulated earnings of prior years and you filed Federal Form 4970, the amount may be excluded from Missouri income to the extent that it was reported in your federal adjusted gross income.
4. **Capital Gain Exclusion on Sale of Low Income Housing.** If during 2004, you sold a federally subsidized (HUD) low income housing project to a nonprofit or governmental organization, and at least 40 percent of the units are occupied by persons or families having incomes of 60 percent or less of the median income, you may exclude 25 percent of the capital gain from Missouri tax. However, the buyer of the property must agree to preserve or increase the low income occupancy of the project. To use this exclusion, enter as "other" 25 percent of the capital gain reported on your Federal Form 1040. **Attach a copy of your Federal Form 1040 (pages 1 and 2), Federal Form 4797, and an explanation.**
5. **Family Development Account.** A family development account holder may subtract the amount of annual deposits made to the account (not to exceed \$2,000). Approved withdrawals from the family development account are also exempt from state tax. Interest earned by a family development account is exempt from state taxation and may be subtracted from an account holder's federal adjusted gross income. Any money withdrawn for an unapproved use is subject to tax. **Attach proper certification and a copy of your Form 1099.**
6. **Federally Taxable—Missouri Exempt Obligations.** The amount of any bond issued by the Missouri Higher Education Loan Authority (MOHELA) including interest or proceeds resulting from the sale of the bond is exempt from Missouri tax. If the amount is included in federal adjusted gross income, the amount can be subtracted for Missouri

tax purposes pursuant to Section 173.440, RSMo.

7. **Military Income of Nonresident Military Personnel.** Enter the amount of any military income received by nonresident military personnel stationed in Missouri. The Civil Relief Act, H.R. 100, prohibits states from including the military income of a nonresident service member when determining the individual income tax rate for either the service member or the service member's spouse on a combined return. Nonresident active duty military service members who are required to file a 2004 Missouri return may subtract the military income received from their federal adjusted gross income.

**Attach a copy of the Form W-2 reporting your military income.**

8. **Net Operating Loss:** Any amount of net operating loss taken against federal taxable income but disallowed for Missouri income tax purposes after June 18, 2002, (when choosing the five year option at the federal level) may be carried forward and taken against any income on the Missouri income tax return for a period of up to 20 years from the year of the initial loss. **Attach Federal Form 1045, Schedule A and B, and/or the calculation of your net operating loss carryback/carryforward.**

## LINE 8 — EXEMPT CONTRIBUTIONS — MISSOURI SAVINGS FOR TUITION PROGRAM (MO\$T) AND/OR MISSOURI HIGHER EDUCATION DEPOSIT PROGRAM (529 PLAN)

The state of Missouri allows a subtraction from federal adjusted gross income for the amount of annual contributions made to the Missouri Savings

for Tuition Program (MO\$T) and/or qualified 529 plan administered by the Missouri Higher Education Deposit Program. The maximum annual exempt contribution **per taxpayer** is \$8,000. The subtraction cannot result in a negative Missouri adjusted gross income for either taxpayer. If you are a participant claiming a subtraction for a contribution made to the savings program, you must **attach your statement provided by the program manager**. The statement must be in the name of the taxpayer claiming the subtraction.

## LINE 9 — DEPRECIATION ADJUSTMENT

If you purchased an asset between July 1, 2002, and June 30, 2003, and you elected to use the 30 percent depreciation on your federal return, you may be able to subtract a portion of the depreciation. Enter the additional depreciation created by the Job Creation and Worker Assistance Act previously added back in prior years to the extent allowable by Missouri Law (RSMo, 143.121). This amount is computed by figuring the allowable depreciation/Section 179 expense prior to the Job Creation and Worker Assistance Act less the depreciation/Section 179 taken on your federal return. If you have previously taken an addition modification for a qualifying property, but have sold or disposed of the property during the taxable year, check the box on Line 9 and take a subtraction for the amount not previously recovered. More information and examples can be found on our web site at [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax).

## LINE 10 — TOTAL SUBTRACTIONS

Add Lines 5, 6, 7, 8, and 9. Enter the total on Form MO-A, Part 1, Line 10 and on Form MO-1040, Line 4.

### FORM MO-NFT, No Franchise Tax Due

Form MO-NFT is only for **corporations**. Complete Form MO-NFT and attach to your individual income tax return (Form MO-1040) if your **corporation's** assets or apportioned assets are \$1,000,000 or less and no corporation franchise tax is due. **Note:** If a corporation fails or neglects to file a Missouri corporation franchise tax report pursuant to Chapter 147, the Director of Revenue will notify the secretary of state to begin administrative dissolution proceedings.

**Note:** Do not include income earned in other states on Line 10. Complete Form MO-NRI (Missouri Income Percentage) or Form MO-CR (Credit for Income Taxes Paid to Other States or Political Subdivisions). See Form MO-1040, Line 25 or Line 26.

## PART 2

### MISSOURI ITEMIZED DEDUCTIONS

**You cannot itemize your Missouri deductions if you took the standard deduction on your federal return. See Page 8, Line 14.**

**You must itemize your Missouri deductions if you were required to itemize on your federal return.**

#### LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Include your total federal itemized deductions from Federal Form 1040, Line 39, and any **approved** cultural contributions (literary, musical, scholastic, or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the Department of Revenue at (573) 751-3505 to determine if your contribution qualifies.

#### LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Social security tax is the amount in the social security tax withheld box on your Form W-2(s). **This amount cannot exceed \$5,450.** Medicare is the amount in the Medicare tax withheld box on your Form W-2(s). Enter the total on Line 2. Repeat for **your spouse** and enter the total on Line 3.

#### LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Include the amount of railroad retirement tax withheld from your wages, Tier I and Tier II, during 2004. **This amount cannot exceed \$8,640.** (Tier I maximum of \$5,450 and Tier II maximum of \$3,190.) Enter the total on Line 4. Repeat for **your spouse** and enter the total on Line 5.

**If you have both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 66, or, if only one employer, the amount refunded by the employer.**

#### LINE 6 — SELF-EMPLOYMENT TAX

Include as your self-employment tax the amount from Federal Form 1040, Line 30.

#### LINE 8 — STATE AND LOCAL INCOME TAXES

Include the amount from Federal Form 1040, Schedule A, Line 5. The amount you paid in state income taxes included in your federal itemized deductions, must be subtracted to determine Missouri itemized deductions.

**If your federal adjusted gross income from Federal Form 1040, Line 36, is greater than \$142,700 (\$71,350 for married filing separate), skip Lines 8 and 9. Complete the Worksheet for Line 10 to determine the correct amount to subtract. If you do not complete the worksheet, your Missouri itemized deductions will be lower than they should be, and you will pay too much tax.**

#### LINE 9 — EARNINGS TAXES

If your Form W-2(s) reflect city earnings tax, enter on Line 9 the earnings tax included on Line 8.

If you live or work in the Kansas City or St. Louis area, you may have included earnings taxes in Line 8. Include on Line 9 the amount of earnings taxes withheld shown on Form W-2(s).

#### LINE 11 — TOTAL MISSOURI ITEMIZED DEDUCTIONS

If your total Missouri itemized deductions are less than your standard deduction (see Page 8, Line 14), you should take the standard deduction on the front of Form MO-1040, Line 14, unless you were required to itemize your federal deductions.

## **PART 3**

### **PENSION EXEMPTION**

#### **LINE 2 — TAXABLE SOCIAL SECURITY**

Include the taxable amount of your 2004 social security benefits. See below to locate your social security benefits on your federal return.

- Federal Form 1040A—Line 14b
- Federal Form 1040—Line 20b

#### **LINE 6 — TAXABLE PENSION**

Include the total amount of taxable pension received in 2004. See the following to determine the taxable amount on your federal return:

- Federal Form 1040A—Pension amount included on Lines 11b and 12b
- Federal Form 1040—Pension amount included on Lines 15b and 16b

**Do not include any payments from social security benefits or railroad retirement payments on this line. (Exception: If you are 100 percent disabled, you may consider railroad retirement as a taxable pension.)**

#### **LINE 7 — PENSION**

Each recipient's total pension exemption cannot exceed \$6,000. Enter the amount from Line 6Y or \$6,000, whichever is less. Repeat for Line 6S.

#### **LINE 9 — TOTAL PENSION EXEMPTION**

Your pension exemption must be reduced by the amount your income exceeds the income limitations. Your total pension exemption cannot exceed \$6,000 or \$12,000 if filing combined and both you and your spouse have pensions.

# FORM MO-PTS

## Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

**Important:** You must complete Form MO-1040, Line 1 through Line 36, before you complete Form MO-PTS.

If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate Form MO-PTS. If filing a separate Form MO-PTS, you cannot take the \$2,000 deduction on Line 9. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.)

### QUALIFICATIONS

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification of Form MO-PTS.)

#### Helpful Hints

- If you are legally married and living together, you must file married filing combined and include all household income.
- Please use **your** social security number, **not** the social security number of a deceased relative.

### LINE 2 — SOCIAL SECURITY BENEFITS

Enter the amount of nontaxable social security benefits before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b
- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

#### Helpful Hints

- Wait to file your return until you get your Form SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2005 that states what your benefits were for the entire 2004 year. See the diagram on page 24.
- If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier I benefits) on Line 2.

### LINE 3 — EXEMPT INTEREST AND PENSION INCOME

Enter the amount of pensions, annuities, rental income, dividends, or exempt interest income not included on Form MO-PTS, Line 1. (Do not include amount of excludable costs of pensions, annuities or rental income.) See the page 24 to determine the amount of your pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).



- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income). Include tax exempt interest from Form MO-A, Part 1, Line 6.

## LINE 4 — RAILROAD RETIREMENT BENEFITS

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 7. **(Attach a copy of your Form RRB-1099-R, if applicable.)** (Do not include social security equivalent railroad retirement included on Line 2.)

## LINE 5 — VETERAN BENEFITS

Include your veteran payments and benefits on Line 5. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

**Exceptions:** If you are **100 percent disabled as a result of military service**, you are not required to include your veteran payments and benefits. **You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

## LINE 6 — PUBLIC ASSISTANCE

Include the amount of public assistance, supplemental security income (SSI), child support, and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a**

FORM SSA-1099 – SOCIAL SECURITY BENEFIT STATEMENT		
<b>2004</b> • PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME. • SEE THE REVERSE SIDE FOR MORE INFORMATION.		
Box 1. Name <b>BETTY TAXPAYER</b>	Box 2. Beneficiary's Social Security Number <b>555-66-7777</b>	
Box 3. Benefits Paid in 2004 <b>*\$8,400.00</b>	Box 4. Benefits Repaid to SSA in 2004 <b>NONE</b>	Box 5. Net Benefits for 2004 (Box 3 minus Box 4) <b>\$8,400.00</b>
<b>DESCRIPTION OF AMOUNT IN BOX 3</b>  Paid by check or direct deposit \$7,800.00 Medicare premiums deducted from your benefit \$600.00 Total Additions \$8,400.00 Benefits for 2004 \$8,400.00		<b>DESCRIPTION OF AMOUNT IN BOX 4</b>  <b>NONE</b>
		Box 6. Voluntary Federal Income Tax Withheld <b>NONE</b>
		Box 7. Address  <b>BETTY TAXPAYER 5500 TAXES LANE TAXTOWN, MO 55555-5555</b>
*Includes: \$12.00 Paid in 2004 for 2003		Box 8. Claim Number (Use this number if you need to contact SSA.)  <b>555-66-7777</b>
Form SSA-1099-SM (1-2004) <b>DO NOT RETURN THIS FORM TO SSA OR IRS</b> 0603554		

**letter from Social Security Administration and/or Social Services that includes the total amount of assistance received, and Employment Security 1099, if applicable.**

### Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

## LINE 7 — NONBUSINESS LOSS(ES)

**Complete Line 7 only if you included non-business losses on Form MO-PTS, Line 1.** If you included nonbusiness losses on Line 1, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income

that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C are considered business losses and should not be included here.)

## LINE 9 — MARRIED

If you are married, filing a combined claim with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter “0”. (If you are **married—living separate for entire year**, and you are filing a separate Form MO-PTS, enter “0”.)

**Note:** Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

## LINE 11 — OWN YOUR HOME

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your primary residence that you occupy. Secondary homes don’t apply.

### Helpful Hint

Real estate tax paid for a prior year cannot be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

**If your home is more than five acres or you own a mobile home, attach Form 948, Assessor’s Certification. Your county assessor will complete the form upon your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.**

### Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

### Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you needed to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold your home during the year, attach a copy of the seller’s agreement to your claim.

## LINE 12 — RENT YOUR HOME

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2004. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing rent/percentage to be entered:** (1 person—50%, 2 people—33%, 3 people—25%). Total Line 8 on

all the Form MO-CRP(s) completed and enter the amount on Line 12a. Multiply the total by 20 percent and enter the result on Line 12b.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

### Helpful Hints

- If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed.
- If you don't qualify for housing assistance, please send an explanation of how additional rent is being paid.

**Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. The rent receipt(s), or statement must be signed by the landlord and include his/her tax identification or social security number and phone number. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.**

### Helpful Hint

An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.

## LINE 14 — PROPERTY TAX CREDIT

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 28 and 29 to determine the amount of your property tax credit.

### Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2004 Property Tax Credit Chart on pages 28 and 29. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 "meet" to figure her credit. The two numbers "meet" on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

Diagram 1: Form W-2

**W-2 Wage and Tax Statement** (99)

**2003**

Department of the Treasury—Internal Revenue Service  
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

**Missouri Taxes Withheld**

**Earnings Tax**

## Information to Complete Form MO-CRP

### STEP 1

Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1.

### STEP 2

Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

### STEP 3

If you were a resident of a nursing home or boarding home during 2004, use the applicable percentage on Line 7. If you live in a hotel and

meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

### STEP 4

Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12a.

- A. Enter amount from Line 10 here \_\_\_\_\_ (If amount is more than \$750, use \$750 to look up your credit.)  
 B. Enter amount from Line 13 here \_\_\_\_\_  
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

## 2004 PROPERTY TAX CREDIT CHART

**AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID**

		FROM										FROM																			
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO										TO																			
		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
		TO										TO																			
Amount from Line A above or Form MO-PTS, Line 10 — NET HOUSE-HOLD INCOME	TO																														
FROM																															
1	13,000	Refund is the actual total amount of allowable real estate tax paid or rent credit equivalent not to exceed \$750 (Form MO-PTS, Line 13).																													
\$13,001	\$13,300	729	704	679	654	629	604	579	554	529	504	479	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4
13,301	13,600	721	696	671	646	621	596	571	546	521	496	471	446	421	396	371	346	321	296	271	246	221	196	171	146	121	96	71	46	21	
13,601	13,900	712	687	662	637	612	587	562	537	512	487	462	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12	
13,901	14,200	702	677	652	627	602	577	552	527	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2	
14,201	14,500	693	668	643	618	593	568	543	518	493	468	443	418	393	368	343	318	293	268	243	218	193	168	143	118	93	68	43	18		
14,501	14,800	683	658	633	608	583	558	533	508	483	458	433	408	383	358	333	308	283	258	233	208	183	158	133	108	83	58	33	8		
14,801	15,100	672	647	622	597	572	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22			
15,101	15,400	661	636	611	586	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11			
15,401	15,700	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25				
15,701	16,000	638	613	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13				
16,001	16,300	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1				
16,301	16,600	614	589	564	539	514	489	464	439	414	389	364	339	314	289	264	239	214	189	164	139	114	89	64	39	14					
16,601	16,900	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1					
16,901	17,200	588	563	538	513	488	463	438	413	388	363	338	313	288	263	238	213	188	163	138	113	88	63	38	13						
17,201	17,500	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25							
17,501	17,800	561	536	511	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11							
17,801	18,100	547	522	497	472	447	422	397	372	347	322	297	272	247	222	197	172	147	122	97	72	47	22								
18,101	18,400	532	507	482	457	432	407	382	357	332	307	282	257	232	207	182	157	132	107	82	57	32	7								
18,401	18,700	517	492	467	442	417	392	367	342	317	292	267	242	217	192	167	142	117	92	67	42	17									
18,701	19,000	502	477	452	427	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2									
		<div><div>EXAMPLE:</div><div>If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax credit would be \$27.</div></div>																													

**EXAMPLE:**  
 If Line 10 is \$19,000 and  
 Line 13 of Form MO-PTS is  
 \$275, then the tax credit  
 would be \$27.



AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

		FROM										FROM										FROM									
		726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
		TO										TO										TO									
Amount from page 1 of chart, Line A or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME		750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
FROM	TO																														
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11										
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20											
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4											
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12												
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20													
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2													
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9														
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16															
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22																
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3																
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																	
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																		
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																			
22,901	23,200	248	223	198	173	148	123	98	73	48	23																				
23,201	23,500	227	202	177	152	127	102	77	52	27	2																				
23,501	23,800	205	180	155	130	105	80	55	30	5																					
23,801	24,100	184	159	134	109	84	59	34	9																						
24,101	24,400	162	137	112	87	62	37	12																							
24,401	24,700	139	114	89	64	39	14																								
24,701	25,000	116	91	66	41	16																									

This area indicates no credit is allowable.

Examples:

If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176 the tax credit would be \$176.

If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.

If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.

# 2004 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must be entered on your income tax return**. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the public school district where your residence is located.

The Missouri public school district names and numbers are listed alphabetically by school district name. Generally, the name of your public school district is also the name of the city, town, or village where your public school is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

- All public schools located in the City of Springfield are in "Springfield R-XII" School District, and number "475" should be entered in the space provided.

- All public schools located in the City of Columbia are in "Columbia 93" School District, and number "098" should be entered in the spaces provided.

The following should be considered in determining your public school district number:

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is "347".

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) . . . 365		Cainsville R-I . . . . . 058		Crystal City 47 . . . . . 110		Galena R-II . . . . . 161		Howell Valley R-I . . . . . 210	
Adair Co. R-II (Brashear) . . 045		Calhoun R-VIII . . . . . 059		Dadeville R-II . . . . . 111		Gallatin R-V . . . . . 162		Hudson R-IX . . . . . 211	
Adrian R-III . . . . . 001		Callao C-8 . . . . . 061		Dallas Co. R-I (Buffalo) . . 112		Gasconade C-4 (Falcon) . . 163		Humansville R-IV . . . . . 212	
Advance R-IV . . . . . 002		Camdenton R-III . . . . . 062		Davis R-XII . . . . . 113		Gasconade Co. R-I		Hume R-VIII . . . . . 213	
Afton 101 . . . . . 003		Cameron R-I . . . . . 063		Delta C-7 (Deering) . . . . 385		(Hermann) . . . . . 197		Hurley R-I . . . . . 214	
Albany R-III . . . . . 004		Campbell R-II . . . . . 064		Delta R-V . . . . . 116		Gasconade Co. R-II			
Altenburg 48 . . . . . 005		Canton R-V . . . . . 065		Dent-Phelps R-III		(Owensville) . . . . . 376		Iberia R-V . . . . . 215	
Alton R-IV . . . . . 006		Cape Girardeau 63 . . . . 066		(RFD, Salem) . . . . . 117		Gideon 37 . . . . . 165		Independence 30 . . . . . 217	
Appleton City R-II . . . . . 008		Carl Junction R-I . . . . . 067		DeSoto 73 . . . . . 114		Gilliam C-4 . . . . . 166		Iron Co. C-4 (Viburnum) . 218	
Arcadia Valley R-II		Carrollton R-VII . . . . . 068		Dexter R-XI . . . . . 118		Gilman City R-IV . . . . . 167			
(Ironton) . . . . . 009		Carthage R-IX . . . . . 069		Diamond R-IV . . . . . 119		Glenwood R-VIII . . . . . 169		Jackson R-II . . . . . 219	
Ash Grove R-IV . . . . . 011		Caruthersville 18 . . . . . 070		Dixon R-I . . . . . 120		Golden City R-III . . . . . 171		Jasper Co. R-V . . . . . 222	
Atlanta C-3 . . . . . 012		Cass Co. R-V . . . . . 010		Doniphan R-I . . . . . 121		Gorin R-III . . . . . 172		Jefferson C-123	
Aurora R-VIII . . . . . 013		Cassville R-IV . . . . . 071		Dora R-III . . . . . 122		Grain Valley R-V . . . . . 173		(Nodaway Co.) . . . . . 223	
Ava R-I . . . . . 014		Center 58		Drexel R-IV . . . . . 123		Grandview C-4		Jefferson City . . . . . 224	
Avenue City R-IX . . . . . 015		(Jackson County) . . . . 074		Dunklin R-V		(Jackson Co.) . . . . . 174		Jefferson Co. R-VII	
Avilla R-XIII . . . . . 016		Centerville R-I . . . . . 077		(Jefferson Co.) . . . . . 124		Grandview R-II		(RFD, Festus) . . . . . 225	
		Central R-III (Park Hills) . 480				(Jefferson Co.) . . . . . 175		Jennings . . . . . 227	
Bakersfield R-IV . . . . . 017		Centralia R-VI . . . . . 079		East Buchanan Co. C-I		Green City R-I . . . . . 177		Johnson Co. R-VII . . . . 571	
Ballard R-II . . . . . 018		Chadwick R-I . . . . . 080		(Gower) . . . . . 125		Green Forest R-II . . . . . 178		Joplin R-VIII . . . . . 228	
Bayless . . . . . 019		Chaffee R-II . . . . . 081		East Carter Co. R-II		Green Ridge R-VIII . . . . 179		Junction Hill C-12 . . . . 229	
Bell City R-II . . . . . 020		Charleston R-I . . . . . 083		(Ellsinore) . . . . . 126		Greene Co. R-VIII			
Bellevue R-III . . . . . 022		Chilhowee R-IV . . . . . 084		East Lynne 40 . . . . . 127		(Rogersville) . . . . . 277		Kansas City 33 . . . . . 231	
Belton 124 . . . . . 023		Chillicothe R-II . . . . . 085		East Newton Co. R-VI . . . 128		Greenfield R-IV . . . . . 180		Kearney R-I . . . . . 232	
Bernie R-XIII . . . . . 025		Clark Co. R-I (Kahoka) . . 230		East Prairie R-II . . . . . 129		Greenville R-II . . . . . 181		Kelso C-7 . . . . . 233	
Bevier C-4 . . . . . 026		Clarksburg C-2 . . . . . 087		El Dorado Springs R-II . . 131		Grundy Co. R-V (Galt) . . 182		Kennett 39 . . . . . 234	
Billings R-IV . . . . . 029		Clarkton C-4 . . . . . 088		Eldon R-I . . . . . 132				Keytesville R-III . . . . . 235	
Bismarck R-V . . . . . 030		Clayton . . . . . 089		Elsberry R-II . . . . . 134		Hale R-I . . . . . 184		King City R-I . . . . . 236	
Blackwater R-II . . . . . 031		Clearwater R-I . . . . . 090		Eminence R-I . . . . . 135		Halfway R-III . . . . . 185		Kingston K-14	
Bloomfield R-XIV . . . . . 033		Clever R-V . . . . . 091		Everton R-III . . . . . 137		Hamilton R-II . . . . . 187		(Washington Co.) . . . . 237	
Blue Eye R-V . . . . . 034		Climax Springs R-IV . . . 092		Excelsior Springs 40 . . . 138		Hancock Place . . . . . 188		Kingston 42 (Caldwell	
Blue Springs R-IV . . . . . 035		Clinton . . . . . 093		Exeter R-VI . . . . . 139		Hannibal 60 . . . . . 189		Co.) . . . . . 238	
Bolivar R-I . . . . . 037		Clinton Co. R-III				Hardeman R-X . . . . . 190		Kingsville R-I . . . . . 239	
Boncl R-X . . . . . 038		(Plattsburg) . . . . . 397		Fair Grove R-X . . . . . 140		Hardin-Central C-2 . . . . 191		Kirbyville R-VI . . . . . 240	
Boone Co. R-IV		Cole Camp R-I . . . . . 096		Fair Play R-II . . . . . 141		Harrisburg R-VIII . . . . . 192		Kirksville R-III . . . . . 241	
(Hallsville) . . . . . 186		Cole Co. R-I		Fairfax R-III . . . . . 142		Harrisonville R-IX . . . . 193		Kirkwood R-VII . . . . . 242	
Boonville R-I . . . . . 039		(Russellville) . . . . . 432		Fairview R-XI . . . . . 144		Hartville R-II . . . . . 194		Knob Noster R-VIII . . . . 244	
Bosworth R-V . . . . . 040		Cole Co. R-II		Farmington R-VII . . . . . 146		Hayti R-II . . . . . 195		Knox Co. R-I (Edina) . . . 245	
Bowling Green R-I . . . . . 042		(RFD, Jefferson City) . . 097		Fayette R-III . . . . . 147		Hazelwood . . . . . 196			
Bradleyville R-I . . . . . 043		Cole Co. R-V (Eugene) . . 136		Ferguson-Florissant R-II . 148		Henry Co. R-I (Windsor) . 553		Laclede Co. C-5	
Branson R-IV . . . . . 044		Columbia 93 . . . . . 098		Festus R-VI . . . . . 149		Hermitage R-IV . . . . . 198		(RFD, Lebanon) . . . . . 247	
Braymer C-4 . . . . . 046		Community R-VI . . . . . 099		Fordland R-III . . . . . 151		Hickman Mills C-1 . . . . 200		Laclede Co. R-I (Conway) 102	
Breckenridge R-I . . . . . 047		Concordia R-II . . . . . 101		Forsyth R-III . . . . . 152		Hickory Co. R-I		Ladue (St. Louis Co.) . . . 248	
Brentwood . . . . . 048		Cooper Co. R-IV		Fort Osage R-I (Route 2,		(Urbana) . . . . . 201		Lafayette Co. C-1	
Bronaugh R-VII . . . . . 049		(Bunceton) . . . . . 054		Independence) . . . . . 153		Higbee R-VIII . . . . . 202		(Higginsville) . . . . . 249	
Brookfield R-III . . . . . 050		Cooter R-IV . . . . . 103		Fort Zumwalt R-II . . . . . 154		High Point R-III . . . . . 203		Lakeland R-III	
Brunswick R-II . . . . . 052		Couch R-I . . . . . 104		Fox C-6 (Arnold) . . . . . 155		Hillsboro R-III . . . . . 204		(Deepwater) . . . . . 251	
Buchanan Co. R-IV		Cowgill R-VI . . . . . 105		Francis-Howell (R-III) . . 156		Holcomb R-III . . . . . 205		Lamar R-I . . . . . 252	
(DeKalb) . . . . . 115		Craig R-III . . . . . 106		Franklin Co. R-II		Holden R-III . . . . . 206		LaMonte R-IV . . . . . 253	
Bucklin R-II . . . . . 053		Crane R-III . . . . . 107		(RFD, New Haven) . . . . 157		Holliday C-2 . . . . . 207		LaPlata R-II . . . . . 285	
Bunker R-III . . . . . 055		Crawford Co. R-I		Fredericktown R-I . . . . 158		Hollister R-V . . . . . 208		Laquey R-V . . . . . 254	
Butler R-V . . . . . 056		(Bourbon) . . . . . 041		Fulton 58 . . . . . 159		Houston R-I . . . . . 209		Laredo R-VII . . . . . 255	
		Crawford Co. R-II (Cuba) . 108				Howard Co. R-II		Lathrop R-II . . . . . 257	
Cabool R-IV . . . . . 057		Crocker R-II . . . . . 109		Gainesville R-V . . . . . 160		(Glasgow) . . . . . 168		Lawson R-XIV . . . . . 258	

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Lebanon R-III	260	Moniteau Co. R-VI		Osage Co. R-III		Santa Fe R-X		Sturgeon R-V	495
Lee's Summit R-VII	261	(Tipton)	507	(Westphalia)	544	(Alma)	250	Success R-VI	496
Leesville R-IX	262	Monroe City R-I	323	Osborn R-O	373	Sarcozie R-II	436	Sullivan C-2	497
Leeton R-X	263	Montgomery Co. R-II		Osceola	374	Savannah R-III	437	Summersville R-II	498
Leopold R-III	264	(Montgomery City)	324	Oterville R-VI	375	School of the Osage R-II	439	Sunrise R-IX	499
Lesterville R-IV	265	Montrose R-XIV	325	Ozark R-VI	377	Schuyler Co. R-I	440	Swedeborg R-III	500
Lewis Co. C-1		Morgan Co. R-I (Stover)	491			Scotland Co. R-I		Sweet Springs R-VII	501
(Ewing)	266	Morgan Co. R-II		Palmyra R-I	378	(Memphis)	441		
Lexington R-V	267	(Versailles)	523	Paris R-II	379	Scott City R-I	573	Taneyville R-II	502
Liberal R-II	268	Mound City R-II	327	Park Hill	380	Scott Co. Central		Tarkio R-I	503
Liberty 53	269	Mountain Grove R-III	328	Parkway C-2	381	(Sikeston)	443	Thayer R-II	504
Licking R-VIII	271	Mountain View-Birch		Pattonburg R-II	382	Scott Co. R-IV (Benton)	442	Thornfield R-I	505
Lincoln R-II	272	Tree R-III	329	Pattonville R-III	383	Sedalia 200	444	Tina-Avalon R-II	506
Lindbergh R-VIII	273	Mt. Vernon R-V	330	Pemiscot Co. R-III		Senath Hornesville C-8	445	Trenton R-IX	508
Linn Co. R-I (Purdin)	572			(RFD, Caruthersville)	386	Seneca R-VII	446	Tri-County R-VII	
Livingston Co. R-III		Naylor R-II	331	Pemiscot Co. Special		Seymour R-II	447	(Jamesport)	509
(Chula)	275	Neelyville R-IV	332	School Dist.	576	Shawnee R-III	448	Troy R-III	510
Lockwood R-I	276	Nell Holcomb R-IV	333	Perry Co. 32	387	Shelby Co. C-1		Twin Rivers R-X	
Lone Jack C-6	278	Neosho R-V	334	Pettis Co. R-V		(Shelbyville)	449	(Broseley)	512
Lonedell R-XIV	279	Nevada R-V	335	(Hughesville)	389	Shelby Co. R-IV			
Louisiana R-II	280	New Bloomfield R-III	336	Pettis Co. R-XII		(Shelbina)	450	Union R-XI (Franklin	
Luray 33	281	New Franklin R-I	337	(RFD, Sedalia)	390	Sheldon R-VIII	451	Co.)	514
Lutie R-VI	282	New Haven (Franklin		Phelps Co. R-III		Shell Knob 78	452	Union Star R-II	515
		Co.)	338	(Edgar Springs)	130	Sherwood Cass R-VIII		University City	517
Macks Creek R-V	283	New Madrid Co. R-I	340	Pierce City R-VI	391	(Creighton)	453		
Macon Co. R-I		New York R-IV	341	Pike Co. R-III (Clarksville)	392	Sikeston R-VI	454	Valley Park	518
(Macon)	284	Newburg R-II	342	Pilot Grove C-4	393	Silex R-I	455	Valley R-VI (Caledonia)	519
Macon Co. R-IV		Newtown-Harris R-III	343	Plainview R-VIII	394	Skyline R-II	456	Van Buren R-1	520
(New Cambria)	286	Niangua R-V	344	Plato R-V	395	Slater	457	Van-Far R-I	521
Madison C-3	287	Nixa R-II	345	Platte Co. R-III		Smithton R-VI	458	Verona R-VII	522
Malden R-I	288	Nodaway-Holt R-VII		(Platte City)	396	Smithville R-II	459		
Malta Bend R-V	289	(Graham)	346	Pleasant Hill R-III	398	South Callaway R-II		Walnut Grove R-V	527
Manes R-V	290	Nonresident	347	Pleasant Hope R-VI	399	(Mokane)	460	Warren Co. R-III	
Mansfield R-IV	291	Norborne R-VIII	348	Pleasant View R-VI	400	South Harrison Co. R-II		(Warrenton)	529
Maplewood-Richmond		Normandy	349	Polo R-VII	401	(Bethany)	461	Warrensburg R-VI	528
Heights	292	North Andrew Co. R-VI		Poplar Bluff R-I	402	South Holt Co. R-I		Warsaw R-IX	530
Marceline R-V	293	(Rosendale)	350	Portageville	574	(Oregon)	462	Washington	531
Maries Co. R-I (Vienna)	524	North Callaway R-I		Potosi R-III	403	South Iron Co. R-I		Waynesville R-VI	532
Maries Co. R-II (Belle)	021	(Kingdom City)	351	Prairie Home R-V	404	(Annapolis)	463	Weaubleau R-III	533
Marion C. Early R-V		North Daviess R-III	220	Princeton R-V	405	South Nodaway Co. R-IV		Webb City R-VII	534
(Morrisville)	294	North Harrison R-III		Pulaski Co. R-IV		(Barnard)	464	Webster Groves	535
Marion Co. R-II	295	(Eagleville)	353	(Richland)	420	South Pemiscot Co. R-V		Wellington-Napoleon	
Marionville R-IX	296	North Kansas City 74	354	Purdy R-II	406	(Steele)	465	R-IX	536
Mark Twain R-VIII	297	North Mercer Co. R-III		Putnam Co R-1	516	Southern Boone Co. R-I	466	Wellston	537
Marquand-Zion R-VI	298	(Mercer)	355	Puxico R-VIII	407	Southern Reynolds Co.		Wellsville-Middletown	
Marshall	299	North Nodaway Co. R-VI				R-II	467	R-I	538
Marshfield R-I	300	(Hopkins)	356	Ralls Co. R-II (Center)	408	Southland C-9		(Cardwell)	468
Maryville R-II	302	North Pemiscot Co. R-I		Raymondville R-VII	410	Southwest Livingston Co.		Southwest Livingston Co.	
Maysville R-I	303	(Wardell)	357	Raymore-Peculiar R-II	411	R-I	469	R-I	469
McDonald Co. R-I		North Platte Co. R-I		Raytown C-2	412	Southwest R-V		Southwest R-V	
(Anderson)	304	(Dearborn)	358	Reeds Spring R-IV	413	(Barry Co.)	470	(Barry Co.)	470
Meadow Heights R-II	305	North St. Francois Co. R-I		Renick R-V	414	Sparta R-III	471	Special School District of	
Meadville R-IV	306	(Bonne Terre)	352	Republic R-III		St. Louis Co.	577	St. Louis Co.	577
Mehlville R-IX	307	North Wood R-IV	359	(Republic)	415	Spickard R-II	472	Spickard R-II	472
Meramec Valley R-III	308	Northeast Nodaway Co. R-V		Revere C-3	416	Spokane R-VII	473	Spokane R-VII	473
Mexico 59	310	(Ravenwood)	360	Rich Hill R-IV	417	Spring Bluff R-XV	474	Spring Bluff R-XV	474
Miami R-I (Bates Co.)	311	Northeast Randolph Co. R-IV		Richards R-V	418	Springfield R-XII	475	Springfield R-XII	475
Miami R-I (Saline Co.)	312	(Cairo)	361	Richland R-I		St. Charles Co. R-V		St. Charles Co. R-V	
Mid-Buchanan Co. R-V		Northeast Vernon Co. R-I		(Stoddard Co.)	419	(Orchard Farm)	477	(Orchard Farm)	477
(Faucett)	313	(Walker)	526	Richmond R-XVI	421	St. Charles R-VI	476	St. Charles R-VI	476
Middle Grove C-1	314	Northwest R-I		Richwoods R-VII	422	St. Clair R-XIII	478	St. Clair R-XIII	478
Midway R-I	316	(High Ridge)	362	Ridgeway R-V	423	St. Elizabeth R-IV	479	St. Elizabeth R-IV	479
Milan C-2	317	Northwestern R-I		Ripley Co. R-III		St. James R-I	481	St. James R-I	481
Miller R-II	318	(Mendon)	363	(Gatewood)	164	St. Joseph	482	St. Joseph	482
Miller Co. R-III		Norwood R-I	364	Ripley Co. R-IV		St. Louis City	483	St. Louis City	483
(Tuscumbia)	511			(RFD, Doniphan)	424	Stanberry R-II	484	Stanberry R-II	484
Mirabile C-1	319	Oak Grove R-VI	366	Risco R-II	425	Ste. Genevieve Co. R-II	485	Ste. Genevieve Co. R-II	485
Missouri City 56	320	Oak Hill R-I	367	Ritenour	426	Steelville R-III	486	Steelville R-III	486
Moberly	321	Oak Ridge R-VI	368	Riverview Gardens	427	Stet R-XV	487	Stet R-XV	487
Monett R-I	322	Odessa R-VII	369	Rock Port R-II	428	Stewartsville C-2	488	Stewartsville C-2	488
Moniteau Co. C-1		Oran R-III	370	Rockwood R-VI	429	Stockton R-I	489	Stockton R-I	489
(Jamestown)	221	Orearville R-IV	371	Rolla 31	430	Stoutland R-II	490	Stoutland R-II	490
Moniteau Co. R-I		Oregon-Howell R-III	246	Roscoe C-I	431	Strafford R-VI	492	Strafford R-VI	492
(California)	060	Orrick R-XI	372			Strain-Japan R-XVI	575	Strain-Japan R-XVI	575
Moniteau Co. R-V		Osage Co. R-I (Chamois)	082	Salem R-80	434	Strasburg C-3	494	Strasburg C-3	494
(Latham)	256	Osage Co. R-II (Linn)	274	Salisbury R-IV	435				